

Message Text

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PAGE 01 TEHRAN 12586 201517Z
ACTION EB-07

INFO OCT-01 NEA-10 ISO-00 TRSE-00 L-03 HEW-06 COME-00
CIAE-00 INR-07 NSAE-00 /034 W
----- 068079 /41

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FM AMEMBASSY TEHRAN
TO SECSTATE WASHDC 533

UNCLAS TEHRAN 12586

E.O. 11652: N/A
TAGS: BDIS IR
SUBJ: E.D.S. WORLD CORP/SOCIAL SECURITY LAW

REF: (A) STATE 257395, (B) TEHRAN 12585, (C) STATE 218727,
(D) TEHRAN 10163

1. EMB NOTES PAUL BUCHA'S MEETING WITH UNDER SECY
OF COMMERCE VETTER ON OCT 12 AND ASSUMES THAT REF D OF OCT 6,
WHICH WAS NOT CITED AS REF, CROSSED WITH THIS MESSAGE AND THAT
SUBSTANCE WAS CONVEYED TO UNDER SECY.

2. EMB HAS HAD FREQUENT AND CORDIAL CONVERSATIONS WITH
MR BCHA ON THIS AND OTHER SUBJECTS, AND CONTINUES TO WORK
CLOSELY WITH HIM AND HIS ASSOCIATES IN EDS. VERSION IN
PARA 1 OF REF A IS SLIGHTLY GARBLED, HOWEVER. MR
BUCHA DID NOT LEAVE LONG MEMORANDUM WITH EMB. HE
SIMPLY HAD DISCUSSION OUTLINING PROBLEMS AS HE VIES THEM.

3. EDS IS FIRST FIRM TO ANTICIPATE PROBLEM, PRIMARILY BE-
CAUSE EDS CONTRACT IS CONCERNED DIRECTLY WITH IMPLEMENTATION
OF LAW AND THEY WERE FIRST TO ANALYZE IMPACT OF ITS PROVISIONS.

4. AFTER DISCUSSIONS IN MINISTRY HEALTH/WELFARE, EMB HAS
REQUESTED PREPARATION OF DRAFT CONDITIONS UNDER WHICH US MIGHT
AGREE TO MUTUAL EXEMPTION OR TRANSFER (IF POSSIBLE AT ALL).
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5. MOST OF FIRMS APPROACHED INCLUDING AMERICAN BELL, GTE,
BROWN AND ROOT, ETC., HAVE INDICATED THEY BELIEVE THEIR
COMPANY'S HEAD OFFICES WOULD HAVE NO DIFFICULTY IN TESTIFYING
ABOUT BURDENSOME ASPECTS OF "DOUBLE TAXATION" FEATURE SHOULD
THE OCCASION TO DO SO ARISE. FOR MOST COMPANIES, TRUTH HAS

NOT YET HIT AS IMPLEMENTATION IS SLOW PROCESS AND THEREFORE
MOST HAVE NOT INDICATED NEED TO TAKE THIS MATTER UP WITH HOME
OFFICES ON URGENT BASIS.

6. EDS HAS ALSO DISCUSSED POSSIBILITY OF OBTAINING IRS
RULING FOR FOREIGN TAX CREDIT ON CONTRIBUTIONS TO IRANIAN
SOCIAL SECURITY SYSTEM AND WE HAVE SUGGESTED (REF B)
THAT THIS PATH BE PURSUED IF DEEMED FEASIBLE.
HELMS

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NNN

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